FOR OHF USE

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041798

Facility Name: Heartland Health Care Center-Canton

Address: 2081 North Main (Number) Canton (City) 61520 (Zip Code)

County: Fulton

Telephone Number: (309) 647-6135 **Fax #** (309) 647-6141

IDPA ID Number: 344402510002

Date of Initial License for Current Owners: 09/19/88

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		X	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Craig Dekany, CPA **Telephone Number:** (419) 252-5740

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/04 to 12/31/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) Barry Lazarus

(Title) Vice President of Reimbursement

Paid Preparer

(Signed) _____ (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	82	Skilled (SNF)	82	30,012	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	16	Sheltered Care (SC)	16	5,856	5
6		ICF/DD 16 or Less			6
7	98	TOTALS	98	35,868	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	306	10,504	6,595	17,405	8
9	SNF/PED					9
10	ICF	7,270	1,984		9,254	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,576	12,488	6,595	26,659	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.33%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 09/26/88

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 01/01/83 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 82 and days of care provided 5,823

Medicare Intermediary Adminastar Federal

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/04 Fiscal Year: 12/31/04

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	124,288	10,999	12,482	147,769	1,424	149,193		149,193			1
2	Food Purchase		151,155		151,155		151,155	(1,502)	149,653			2
3	Housekeeping	80,201	15,347	3,327	98,875		98,875		98,875			3
4	Laundry	29,700	14,072	640	44,412		44,412		44,412			4
5	Heat and Other Utilities			89,486	89,486	3,285	92,771	(3,994)	88,777			5
6	Maintenance	31,305	17,312	52,184	100,801		100,801		100,801			6
7	Other (specify):* Med Waste			668	668		668		668			7
8	**TOTAL General Services**	265,494	208,885	158,787	633,166	4,709	637,875	(5,496)	632,379			8
	B. Health Care and Programs											
9	Medical Director			8,400	8,400		8,400		8,400			9
10	Nursing and Medical Records	1,204,343	109,884	48,894	1,363,121	24,289	1,387,410		1,387,410			10
10a	Therapy	216,801	3,235	13,419	233,455		233,455		233,455			10a
11	Activities	39,412	4,669	1,227	45,308		45,308		45,308			11
12	Social Services	68,267	433	423	69,123		69,123		69,123			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,528,823	118,221	72,363	1,719,407	24,289	1,743,696		1,743,696			16
	C. General Administration											
17	Administrative	66,137		190,721	256,858	(61,041)	195,817		195,817			17
18	Directors Fees											18
19	Professional Services			6,979	6,979	(6,479)	500	(500)				19
20	Dues, Fees, Subscriptions & Promotions			78,769	78,769		78,769	(63,321)	15,448			20
21	Clerical & General Office Expenses	104,913	32,782	22,833	160,528	6,479	167,007	(25,246)	141,761			21
22	Employee Benefits & Payroll Taxes			352,564	352,564	22,331	374,895		374,895			22
23	Inservice Training & Education			2,861	2,861		2,861		2,861			23
24	Travel and Seminar			13,326	13,326		13,326		13,326			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			89,734	89,734		89,734		89,734			26
27	Other (specify):* Personal Purch			222	222		222		222			27
28	**TOTAL General Administration**	171,050	32,782	758,009	961,841	(38,710)	923,131	(89,067)	834,064			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,965,367	359,888	989,159	3,314,414	(9,712)	3,304,702	(94,563)	3,210,139			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heartland Health Care Center-Canton #0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			194,846	194,846	9,712	204,558		204,558			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			5,100	5,100		5,100		5,100			32
33	Real Estate Taxes			61,246	61,246		61,246	3,015	64,261			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			63,819	63,819		63,819		63,819			35
36	Other (specify):*											36
37	**TOTAL Ownership**			325,011	325,011	9,712	334,723	3,015	337,738			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		222,312	37,465	259,777		259,777		259,777			39
40	Barber and Beauty Shops			9,610	9,610		9,610		9,610			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			45,018	45,018		45,018		45,018			42
43	Other (specify):* **Therapy Drugs**		36,072		36,072		36,072		36,072			43
44	**TOTAL Special Cost Centers**		258,384	92,093	350,477		350,477		350,477			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,965,367	618,272	1,406,263	3,989,902		3,989,902	(91,548)	3,898,354			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,502)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,994)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,168)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(17,741)	21		16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(2)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(500)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(4,415)	21		24
25	Fund Raising, Advertising and Promotional	(63,321)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	3,015	33		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,920)	21		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (91,548)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (91,548)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Heartland Health Care Center-Canton

ID# 0041798

Report Period Beginning: 01/01/04

Ending: 12/31/04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Customer Reimb	$ (1,920)	21	1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(1,920)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heartland Health Care Center-Canton **#** 0041798 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,502)	0	0	0	0	0	0	0	0	0	0	(1,502)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,994)	0	0	0	0	0	0	0	0	0	0	(3,994)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(5,496)	0	0	0	0	0	0	0	0	0	0	(5,496)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(500)	0	0	0	0	0	0	0	0	0	0	(500)	19
20	Fees, Subscriptions & Promotions	(63,321)	0	0	0	0	0	0	0	0	0	0	(63,321)	20
21	Clerical & General Office Expenses	(25,246)	0	0	0	0	0	0	0	0	0	0	(25,246)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(89,067)	0	0	0	0	0	0	0	0	0	0	(89,067)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(94,563)	0	0	0	0	0	0	0	0	0	0	(94,563)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	3,015	0	0	0	0	0	0	0	0	0	0	3,015	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	3,015	0	0	0	0	0	0	0	0	0	0	3,015	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(91,548)	0	0	0	0	0	0	0	0	0	0	(91,548)	45

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Manor Care, Inc	100	Health Care & Retirement Corporation of America (See H.O. Cost Report)	Toledo, OH			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	Home Office Allocation	$ 190,721	HCR Manor Care Inc	100.00%	$ 190,721	$	1
2	V	Page							2
3	V	8							3
4	V								4
5	V								5
6	V	10a	Therapy Management	12,553	Heartland Management Services	100.00%	12,553		6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 203,274			$ 203,274	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Manor Care, Inc
Street Address: 333 North Summit St.
City / State / Zip Code: Toledo, OH 43604
Phone Number: (419) 252-5500
Fax Number: (419) 254-5494

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac	$	$	3,861,924	$ 0	1
2	1	Dietary - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac	1,043,233	571,891	3,861,924	1,424	2
3	5	Utilities - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac	223,707		3,861,924	365	3
4	5	Utilities - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac	2,139,042		3,861,924	2,920	4
5	10	Nursing - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac	12,987,607	8,226,246	3,861,924	21,215	5
6	10	Nursing - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac	2,252,260	1,199,059	3,861,924	3,074	6
7	17	General & Admin - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac	16,611,639	15,056,893	3,861,924	27,134	7
8	17	General & Admin - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac	75,121,310	43,509,256	3,861,924	102,546	8
9	22	Employee Benefits - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac	3,924,545		3,861,924	6,411	9
10	22	Employee Benefits - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac	11,662,215		3,861,924	15,920	10
11	30	Depreciation - Direct	Accumulated Cost	2,364,266,309	369 Nurs. Fac			3,861,924	0	11
12	30	Depreciation - Pooled	Accumulated Cost	2,829,104,777	369 Nurs. Fac	7,114,804		3,861,924	9,712	12
13										13
14	32	Interest				10,002,527				14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 143,082,889	$ 68,563,345		$ 190,721	25

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	National City Bank, Trustee		X	Finance Capital Additions	N/A		$ 81,675	$ 81,675			$ 5,100	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 81,675	$ 81,675			$ 5,100	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 81,675	$ 81,675			$ 5,100	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ N/A Line #

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 58,231	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 61,246	2
3. Under or (over) accrual (line 2 minus line 1).		$ 3,015	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 61,246	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 64,261	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	53,687	8
	2000	55,103	9
	2001	56,741	10
	2002	57,972	11
	2003	61,246	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heartland Health Care Center-Canton COUNTY Fulton

FACILITY IDPH LICENSE NUMBER 0041798

CONTACT PERSON REGARDING THIS REPORT Craig Dekany

TELEPHONE (419) 252-5740 FAX #: (419) 254-5495

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-08-15-205-007	See Attached	$ 61,246.08	$ 61,246.08
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 61,246.08	$ 61,246.08

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 26,529 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1988	$ 55,973	1
2					2
3	TOTALS			$ 55,973	3

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	98		1988	1988	$ 1,936,360	$ 63,477		$ 63,477	$	$ 1,078,989	4
5	AUDIT ADJ 7/1/03 (#1)			1988	(1,508)	(50)		(50)		(813)	5
6				1994	8,975						6
7											7
8											8
	Improvement Type**										
9	Land Improvements (Current Year Depreciation)					78,470		78,470		536,948	9
10	Site Work			1988	125,431						10
11	Sewer & Water Lines			1988	85,093						11
12	Paving			1988	82,940						12
13	Yew Trees			1991	4,440						13
14	Landscaping - Stone Wall			1992	3,812						14
15	Drain Tiles and Catch Basins			1992	7,550						15
16	AUDIT ADJ 7/1/03 (#2) - Drain Tiles			1992	(45)						16
17	AUDIT ADJ 7/1/03 (#2) -Reverse Adjustment			1992	45						17
18	Credit on Land Imp-CNCLD Retainer			1992	(755)						18
19	Fire Rated Door - Staff Development			1992	2,444						19
20	Plumbing - Mixing Valve			1992	676						20
21	Carpeting			1992	5,804						21
22	AUDIT ADJ 7/1/03 (#3) - Carpeting			1992	(5,804)						22
23	Carpet Vestibule Lounge - AUDIT ADJ 7/1/03 (#4) - CHG YEAR			1992	5,804						23
24	Renovation (Moved from CIP in 1995)			1993	5,360						24
25	Electrical (Moved from CIP in 1995)			1993	1,748						25
26	Aluminum Awning			1993	1,376						26
27	Wood Fence for Courtyard			1993	1,785						27
28	Replace Sod			1993	2,575						28
29	Seal & Stripe Parking Lot			1994	7,564						29
30	Painting			1994	994						30
31	Interior DR Remodel, Carpentry			1994	8,650						31
32	Elec, Plumb, DR Remodel			1994	5,130						32
33	Sprinkler Sys			1994	1,193						33
34	Carpet Lobby, Offices, Nurses Station			1994	13,908						34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38	Concrete Sidewalk	1995	4,440						38
39	Fencing	1995	1,732						39
40	Vinyl Flooring	1995	949						40
41	Electrical	1995	1,154						41
42	Cabinets in Alzheimers Unit	1995	1,394						42
43	Counter Top	1995	244						43
44	Doors	1995	7,346						44
45	Architectural Fees A/L Lounge Renovation	1995	2,231						45
46	Electrical Engineering and Architectural Service Fees-CHG YR	1995	9,766						46
47	Carpet	1996	181						47
48	Painting	1996	1,750						48
49	Painting	1996	1,806						49
50	Labor, Material, Permits to Renovate A/L Lounge	1996	5,615						50
51	Carpeting	1996	1,060						51
52	(51) Doors	1996	8,278						52
53	Grilles for Sliding Glass Door for A/L Lounge	1996	181						53
54	Credit on BLD IMP- CNCLD Retainer	1996	(18)						54
55	Ceramic Tile	1996	3,511						55
56	Painting	1997	148						56
57	Architectural Services	1997	375						57
58	Architectural Services -Alzheimers Unit	1997	2,075						58
59	Additional Architectural Services	1997	500						59
60	Architectural Services - Alzheimers Unit	1997	575						60
61	Addl't HVAC Cost	1997	232						61
62	Architectural Services - AUDIT ADJ 7/1/03 (#7) CHG YEAR	1997	3,725						62
63	Engineering Services - AUDIT ADJ 7/1/03 (#7) CHG YEAR	1997	250						63
64	Construction Overhead and Interest-AUDIT ADJ 7/1/03 (#7) CHG	1997	18,034						64
65	HVAC - AUDIT AJD 7/1/03 (#7) CHG YEAR	1997	194,747						65
66	Lift Station - AUDIT ADJ 7/1/03 (#7) CHG YEAR	1997	25,000						66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,608,827	$ 141,897		$ 141,897	$	$ 1,615,124	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,608,827	$ 141,897		$ 141,897	$	$ 1,615,124	1
2	HVAC	1998	35,458						2
3	A/C DESIGN & INSTALLATION	1998	36,185						3
4	AA ON ROOFTOP UNIT	1998	7,360						4
5	ROOF TOP UNIT	1998	11,100						5
6	FACIA BOARD & GUTTERS	1998	13,000						6
7	Asphalt Paving	1998	17,441						7
8	INSTALL HVAC-AUDIT ADJ 7/1/03 (#12) CHG YEAR	1998	1,475						8
9	INSTALL DAMPER HVAC-AUDIT ADJ 7/1/03 (#12) CHG YEAR	1998	643						9
10	INSTALL RTU HVAC-AUDIT ADJ 7/1/03 (#12) CHG YEAR	1998	1,200						10
11	WALLCOVERINGS	1999	5,319						11
12	CONSTRUCTION OVERHEAD	1999	11,221						12
13	AUDIT ADJ 7/1/03 (#8) - OVERHEAD	1999	(11,221)						13
14	WALLCOVERINGS	1999	4,097						14
15	AUDIT ADJ 7/1/03 (#9) - WALLCOVERINGS	1999	(225)						15
16	SECURE CARE LOCKING SYSTEM	1999	5,101						16
17	PARTITIONS	1999	738						17
18	WALLCOVERINGS-AUDIT ADJ 7/1/03 (#10) CHG YEAR	1999	1,233						18
19	CORNER GUARDS-AUDIT ADJ 7/1/03 (#10) CHG YEAR	1999	251						19
20	COVE BASE-AUDIT ADJ 7/1/03 (#10) CHG YEAR	1999	539						20
21	LOREN COOK ROOF EXHAUST-AUDIT ADJ 7/1/03 (#10) CHG	1999	1,325						21
22	WALL VINYL COVERING	1999	1,936						22
23	CABINETS & TOPS	1999	5,247						23
24	PAINTING	1999	1,450						24
25	PAINTING	1999	17,000						25
26	AUDIT ADJ 7/1/03 (#11) - PAINTING	1999	(17,000)						26
27	FLOORING - COVE BASE	1999	1,258						27
28	CUSTOM CABINETS	1999	5,820						28
29	PAINTING	1999	15,000						29
30	CEILING INSTALLATION-AUDIT ADJ 7/1/03 (#12) CHG YEAR	1999	10,367						30
31	AUDIT ADJ 7/1/03 (#13) - CEILING INSULATION	1999	(10,367)						31
32	DESIGN FEES FOR ALZHEIMERS UNIT	1999	1,050						32
33	DESIGN FEES FOR ALZHEIMERS UNIT	1999	(1,050)						33
34	TOTAL (lines 1 thru 33)		$ 2,781,779	$ 141,897		$ 141,897	$	$ 1,615,124	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,781,779	$ 141,897		$ 141,897	$	$ 1,615,124	1
2	WALLCOVERING	1999	132						2
3	WALLCOVERING	1999	116						3
4	WALLCOVERING	1999	496						4
5	COOLER	1999	1,245						5
6	AUDIT ADJ 7/1/03 (#14) - COOLER	1999	(1,245)						6
7	WALLCOVERING	1999	744						7
8	AUDIT ADJ 7/1/03 (#15) - WALLCOVERING	1999	(744)						8
9	PAINTING	1999	33,450						9
10	AUDIT ADJ 7/1/03 (#16) - PAINTING	1999	(33,450)						10
11	CABINETRY & COUNTERTOPS	1999	11,067						11
12	AUDIT ADJ 7/1/03 (#17) - CABINETRY	1999	(11,067)						12
13	CARPETING & FLOORING	1999	1,258						13
14	AUDIT ADJ 7/1/03 (#18) - CARPETING	1999	(1,258)						14
15	HVAC	1999	3,318						15
16	AUDIT ADJ 7/1/03 (#19) - HVAC	1999	(3,318)						16
17	CEILING INSTALLATION	1999	10,367						17
18	AUDIT ADJ 7/1/03 (#20) - CEILING INSTALLATION	1999	(10,367)						18
19	FLOORING	2000	24,374						19
20	CONSTRUCTION OVERHEAD AND INTEREST	2000	31,653						20
21	AUDIT ADJ 7/1/03 (#21) - CONSTRUCTION	2000	(31,653)						21
22	DOOR HOLDERS	2000	1,623						22
23	FLOOR COVERING	2000	1,495						23
24	DRY SPRINKLER SYSTEM	2000	1,381						24
25	DRYWALL	2000	6,160						25
26	FREIGHT ON FABRIC	2001	534						26
27	FURNISH & INSTALL HANDRAILS	2001	943						27
28	DOORS	2001	4,200						28
29	ROOF	2001	13,000						29
30	COVE BASE	2001	5,885						30
31	AUDIT ADJ 7/1/03 (# 26) - COVE BASE	2001	(5,885)						31
32	RESIDENT ROOM PAINTING	2002	4,484						32
33	AUDIT ADJ 7/1/03 (# 27) - RESIDENT ROOM PAINTING	2002	(4,484)						33
34	TOTAL (lines 1 thru 33)		$ 2,836,234	$ 141,897		$ 141,897	$	$ 1,615,124	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 2,836,234	$ 141,897		$ 141,897	$	$ 1,615,124	1
2	RESIDENT ROOM PAINTING	2002	38,492						2
3	AUDIT ADJ 7/1/03 (#22) - PAINTING	2002	(2,814)						3
4	DOORS	2002	3,225						4
5	GENERAL CONSTRUCTION	2002	9,542						5
6	RENOVATION ELECTRICAL-AUDIT ADJ 7/1/03 (#24) CHG YE	2002	61,600						6
7	AUDIT ADJ 7/1/03 (#23) - RENOVATION ELECTRICAL	2002	(2,284)						7
8	STAINLESS STEEL VWC	2002	9,059						8
9	STAINLESS STEEL VWC	2002	1,007						9
10	ROOF	2003	17,781						10
11	ROOF	2003	970						11
12	ROOFING & SHEET METAL	2003	53,562						12
13	GENERAL CONSTRUCTION	2003	3,994						13
14	AUDIT ADJ 7/1/03 (#25) - GENERAL CONSTRUCTION	2003	(3,994)						14
15	CARPET AND INSTALL	2003	22,469						15
16	PAVING	2003	72,546						16
17	OVERHEAD & INTEREST	2003	8,586						17
18	AUDIT ADJ 12/03 (#1) OVERHEAD & INT	2003	(8,586)						18
19	AUDIT ADJ 7/1/03 (#5) - PG 12A LINE 47 + PG 12A LINE 55	2003	(2)						19
20	AUDIT ADJ 7/1/03 (#5) - REVERSAL	2003	2						20
21	CEILING	2004	1,817						21
22	WINDOW	2004	3,078						22
23	DOOR	2004	1,600						23
24	SHEET VINYL FLOORING	2004	7,250						24
25	CUSTOM CABINETS	2004	2,354						25
26	VCT AND COVE BASE	2004	2,250						26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,139,739	$ 141,897		$ 141,897	$	$ 1,615,124	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 962,277	$ 52,949	$ 52,949	$		$ 767,337	71
72	Current Year Purchases	62,908						72
73	Fully Depreciated Assets							73
74	H/O ALLOCATION			9,712	9,712			74
75	TOTALS	$ 1,025,185	$ 52,949	$ 62,661	$ 9,712		$ 767,337	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 4,220,897	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 194,846	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 204,558	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 9,712	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,382,461	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	N/A			$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ 63,819 Description: O2 Concentrators, Wheelchairs, Gerichairs, Elect. Beds, Etc.
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	N/A		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a	3246 hrs	$ 83,710		$ 5,907	$ 311	3,246	$ 89,928	1
2	Licensed Speech and Language Development Therapist	10a	2204 hrs	56,853		2,473		2,204	59,326	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	2956 hrs	76,238		4,522	2,924	2,956	83,684	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39	# of prescrpts			222,312			222,312	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Inhal, X-Ray, Lab	10,Col 3,39				37,982			37,982	13
14	TOTAL			$ 216,801		$ 273,196	$ 3,235	8,406	$ 493,232	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heartland Health Care Center-Canton **#** 0041798 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/04 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (5,071)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (42,379))	516,984		3
4	Supply Inventory (priced at)	23,801		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	1,498		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 537,212	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	55,973		13
14	Buildings, at Historical Cost	3,139,739		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,025,185		16
17	Accumulated Depreciation (book methods)	(2,382,461)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,838,436	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,375,648	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 25,196	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	183,034		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	61,246		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Accrued Expenses	44,206		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 313,682	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	81,675		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 81,675	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 395,357	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,980,291	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,375,648	$	48

***(See instructions.)**

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,926,722	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,926,722	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	417,215	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 417,215	17
	B. Transfers (Itemize):		
18	**Change In Interdivision**	(363,646)	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ (363,646)	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,980,291	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,870,374	1
2	Discounts and Allowances for all Levels	(341,466)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,528,908	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	627,732	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 627,732	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	649	12
13	Barber and Beauty Care	12,485	13
14	Non-Patient Meals	726	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	217,180	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	14,139	19
20	Radiology and X-Ray	5,298	20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 250,477	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,407,117	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	633,166	31
32	Health Care	1,719,407	32
33	General Administration	961,841	33
	B. Capital Expense		
34	Ownership	325,011	34
	C. Ancillary Expense		
35	Special Cost Centers	350,477	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,989,902	40
41	**Income before Income Taxes (line 30 minus line 40)****	417,215	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 417,215	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,592	1,712	$ 42,794	$ 25.00	1
2	Assistant Director of Nursing	3,433	3,690	84,593	22.92	2
3	Registered Nurses	11,804	12,689	228,673	18.02	3
4	Licensed Practical Nurses	14,805	15,916	289,958	18.22	4
5	Nurse Aides & Orderlies	53,280	57,278	547,133	9.55	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	7,882	8,405	216,801	25.79	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,552	3,835	39,412	10.28	10
11	Social Service Workers	4,343	4,589	68,267	14.88	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,444	16,665	124,288	7.46	15
16	Dishwashers					16
17	Maintenance Workers	1,679	1,812	31,305	17.28	17
18	Housekeepers	8,788	9,483	80,201	8.46	18
19	Laundry	4,195	4,530	29,700	6.56	19
20	Administrator	2,364	2,364	66,137	27.98	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,824	7,841	104,913	13.38	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,312	1,416	11,192	7.90	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	141,297	152,225	$ 1,965,367 *	$ 12.91	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	8,400	Ln 9 Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 8,400		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Melissa Pate	Administrator	0	$ 66,137
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 66,137

B. Administrative - Other

Description	Amount
Home Office	$ 190,721
TOTAL (agree to Schedule V, line 17, col. 3)	$ 190,721
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
		$
Husch & Eppenberger	Legal Fees	500
Misc Accounting	Accounting Fees	1,222
The Weissman Group	Spec Consulting	5,257
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 6,979

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 30,440
Unemployment Compensation Insurance	32,282
FICA Taxes	137,212
Employee Health Insurance	133,919
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	9,426
Payroll Overhead Allocated	0
401K	5,600
Employee Uniforms	3,685
Home Office Allocation	22,331
TOTAL (agree to Schedule V, line 22, col.8)	$ 374,895

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 40
Advertising: Employee Recruitment	4,134
Health Care Worker Background Check	3,155
(Indicate # of checks performed 158)	
Association Dues	4,530
Dues & Subscriptions	3,026
Advertising	63,884
Less: Non-Allowable Association Dues	(1,440)
Less: Public Relations Expense	( )
Non-allowable advertising	(61,881)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 15,448

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	13,166
Includes travel expense to the Home	
Office in Toledo, OH for regional	
meeting	
Seminar Expense	160
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 13,326

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heartland Health Care Center-Canton # 0041798 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heartland Health Care Center-Canton **#** 0041798 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IHCA $ 4,530**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes ($ 1,440)**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5-10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **24,992** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **45,018**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **N/A** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **(726)**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.